

**APPROVED MINUTES
TIMBER ADVISORY COMMITTEE
April 27, 2010 MEETING**

The meeting was called to order by David J. Gau, Chairman , at 9:40 a.m., Room 122, State Board of Equalization (BOE), 450 N Street, Sacramento, California, with the following in attendance. A quorum was present.

**TIMBER ADVISORY
COMMITTEE (TAC) MEMBER**

David J. Gau, Chair
Linda Hill
Sue Ranochak
Charles Leonhardt
Leslie Morgan
Mike Mallory
George Belden
Marty Olhiser

REPRESENTING

BOE
Assessor, Humboldt County
Assessor, Mendocino County
Assessor, Plumas County
Assessor, Shasta County
Assessor, Siskiyou County
Small-Scale Timber Owners
Large-Scale Timber Owners

OTHERS IN ATTENDANCE

Dean Kinnee

Mitchell Cari
Peter Murphy
Mike Doyich
George Felix
Art Tenneson
Angela Wong
Sherrie Kinkle
Carole Ruwart
Sally Boeck
Dolores Giorgi
Benjamin Tang

REPRESENTING

BOE, County-Assessed Properties Division (CAPD)
BOE, CAPD, Timber Tax Section
BOE, CAPD, Timber Tax Section
BOE, CAPD, Timber Tax Section
BOE, CAPD, Timber Tax Section
BOE, CAPD, Timber Tax Section
BOE, CAPD, Timber Tax Section
BOE, CAPD, Assessment Services Unit
BOE, Legal Department
BOE, CAPD
BOE, CAPD
BOE, CAPD

1. The oath of office was administered by Mr. Ramon Hirsig to the Committee members present.
George Belden nominated Linda Hill as Secretary of the Timber Advisory Committee (TAC). Marty Olhiser seconded the nomination. The nomination passed without objection.
Linda Hill nominated Mike Mallory as Vice-Chair of the TAC. Charles Leonhardt seconded the motion. The nomination passed without objection.
2. Approval of the November 10, 2009 Meeting Minutes

Mike Mallory moved to approve the minutes from the November 10, 2009 meeting.

Leslie Morgan seconded the motion, which then passed without objection.

3. Harvest Value Discussion for Period of July 1, 2010 – December 31, 2010

Mitchell Cari presented opening comments about the current market. Mitchell Cari presented revised estimated values for ponderosa pine, fir, Douglas fir and incense cedar in TVA 3, ponderosa pine in TVA 4 and ponderosa pine in TVA 1 in addition to the revised estimates for redwood in TVA 2S which had been sent to TAC members earlier.

a. Tables G & S, Green and Salvage Values Schedules

Mitchell Cari presented ranges of values for selected species in TVA 1, TVA 2, TVA 6, TVA 7, and TVA 8.

Mike Mallory moved to approve the suggested values for Tables G. Sue Ranochak seconded the motion, which then passed without objection.

Mitchell Cari discussed Table S suggested values and stated that salvage values were based mostly on a formula for salvage.

Linda Hill moved to approve suggested values for Table S. Chuck Leonhardt seconded the motion, which then passed without objection.

b. Table 1, Miscellaneous Forest Products Harvest Values

Mitchell Cari discussed suggested values for Table 1.

Peter Murphy presented a proposal to change the measure of poles from linear foot basis to a board foot measure effective January 1, 2011.

Marty Ohliser moved to support the change to a board foot measure for poles. Mike Mallory seconded the motion which passed without objection.

Chuck Leonhardt moved to accept the presented format of Douglas fir large and small and other species large and small. George Belden seconded the motion which passed without objection.

Charles Leonhardt moved to approve the suggested values for Table 1. George Belden seconded the motion, which then passed without objection.

4. Other Business

a. Status of Timber Value Area boundary study

Mitchell Cari gave a summary of presentation from last meeting. Mitchell Cari reported that after meeting with one concerned taxpayer regarding the proposed boundary between revised TVAs 5 and 7, the taxpayer supported the staff proposal. Sherrie Kinkle reviewed the administrative process of the proposed rule changes.

b. Rule 471

Mitchell Cari and Sherrie Kinkle discussed the proposal repeal of Rule 471.

Leslie Morgan made a motion to support the staff proposal to change Rule 1020 which defines Timber Value areas and the repeal of Rule 471. Sue Ranochak seconded the motion which passed without objection.

c. Assembly Bill 1504, Skinner

Mitchell Cari informed the committee that the bill had been amended to remove those sections which would have affected BOE, Timber Tax.

d. CalFire proposal to add a fee at the retail level

Mitchell Cari informed the committee that he knew of no further action by CDF on their proposal.

e. Terms of TAC members

Mitchell Cari informed the committee that the decision to limit TAC members to one year terms was made by the Board of Equalization in 1995.

f. Harvest Value review period for TAC

Mitchell Cari asked the Committee if the current two to three week review period for suggested values was adequate. The Committee agreed that the two to three weeks review period was sufficient.

5. New Business

a. Date for Next Meeting

The date for the next TAC meeting was tentatively set for November 4, 2010 at 9:30 a.m.

6. Adjournment

David J. Gau adjourned the meeting at 10:45 a.m.